

2015

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas

We, the undersigned, officers of

City of Caney

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
Computation to Determine Limit for 2015			2		
Allocation of MVT, RVT, and 16/20M Vehicle Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
<u>Fund</u> <u>K.S.A.</u>					
General	12-101a	8	1,158,600	177,804	
		9			
Library	12-1220	9	55,000	48,879	
Industrial Development	12-1220	10	10,500	2,747	
Police, fire, ambulance equipment	12-1617h	10	14,461	12,407	
Employee benefits	12-12,102	11	175,000	147,518	
		11			
Special Highway		12	67,000		
VIN fees		12	5,000		
Water sales tax		13	120,587		
CDBG revolving loans		13	74,600		
Special parks		14	14,000		
Water		14	646,835		
Solid waste		15	192,000		
Sewer		15	272,121		
Non-Budgeted Funds-A		16			
Totals		xxxxxx	2,805,704	389,355	
Is an Ordinance required to be passed, published, and attached to the budget?				No	County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate					
					Nov 1, 2014 Total Assessed Valuation

Assisted by:

Thomas H. Sewell, CPA, LLC

Address:

118 W. Locust, PO Box 783

Independence, KS 67301

Email:

jody@tsewellcpa.com

Attest: _____, 2014

County Clerk

Governing Body

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies

City of Caney

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total Tax Levy Amount in 2014 Budget	+ \$	399,725
2. Debt Service Levy in 2014 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	<u>399,725</u>
2014 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2014:	+ <u>63,979</u>	
5. Increase in Personal Property for 2014:		
5a. Personal Property 2014	+ <u>1,169,206</u>	
5b. Personal Property 2013	- <u>1,370,554</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014:		
6a. Real Estate	+ <u>0</u>	
6b. State Assessed	+ <u>0</u>	
6c. New Improvements	- <u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of Property that has Changed in Use during 2014:	<u>223,098</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>287,077</u>	
9. Total Estimated Valuation July 1, 2014	<u>10,585,818</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>10,298,741</u>	
11. Factor for Increase (8 divided by 10)	<u>0.02787</u>	
12. Amount of Increase (11 times 3)	+ \$ <u>11,142</u>	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u><u>410,867</u></u>	
14. Debt Service Levy in this 2015 Budget	<u>0</u>	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>410,867</u></u>	

If the 2015 budget includes tax levies exceeding the total on line 15, you must
adopt an ordinance to exceed this limit, publish the ordinance, and

City of Caney

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015		
		MVT	RVT	16/20M Veh
General	211,892	30,155	354	361
Library	44,978	6,401	75	76
Industrial Development	2,576	367	4	4
Police, fire, ambulance eq	12,347	1,757	21	21
Employee benefits	127,932	18,206	214	217
TOTAL	399,725	56,886	668	679

County Treas Motor Vehicle Estimate	<u>56,886</u>		
County Treasurers Recreational Vehicle Estimate		<u>668</u>	
County Treasurers 16/20M Vehicle Estimate			<u>679</u>

Motor Vehicle Factor	<u>0.14231</u>		
Recreational Vehicle Factor		<u>0.00167</u>	
16/20M Vehicle Factor			<u>0.00170</u>

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

Schedule of Transfers

Expenditure Fund Transferred	Receipt Fund Transferred	Actual Amount for	Current Amount for	Proposed Amount for	Transfers Authorized by
From:	To:	2013	2014	2015	Statute
General	Muni equip reserve	1,750	7,000	10,000	12-1,117
General	Special park	4,500	7,000	10,000	12-1,117
General	Water	1,096			12-825d
Water	General	1,425	3,000	3,000	12-825d
Solid waste	General	1,625	2,000	2,000	12-825d
Sewer	General	2,000	2,000	2,000	12-825d
Water	Muni equip reserve	1,750	12,000	12,000	12-1,117
Solid waste	Muni equip reserve	2,400	2,000	2,000	12-1,117
Sewer	Muni equip reserve	1,700	2,400	2,400	12-1,117
	Totals	18,246	37,400	43,400	
	Adjustments*				
	Adjusted Totals	18,246	37,400	43,400	

***Note:** Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Sales Tax fund											
2012 refunding bonds	3/15/2012	3/15/2018	.5-1.75	660,000	555,000	6/1, 12/1	12/1	6,550	110,000	5,587	110,000
Water fund											
2011 refunding bonds	12/20/2011	12/1/2024	.75-3.6	745,000	645,000	3/15, 9/15	3/15	18,230	50,000	17,480	55,000
Total G.O. Bonds					1,200,000			24,780	160,000	23,067	165,000
Revenue Bonds:											
none											
Total Revenue Bonds					0			0	0	0	0
Other:											
Sewer											
KDHE loan C20-1499-01	1/1/1999	7/1/2021	2.82	600,000	268,033	3/1, 9/1	3/1, 9/1	7,959	32,327	6,962	33,325
KDHE loan C20-1709-01	10/12/2005	9/1/2028	2.58	360,000	227,144	3/1, 9/1	3/1, 9/1	5,756	13,678	5,402	14,032
Water											
KDHE loan 2491	4/23/2007	9/1/2029	3.36	1,840,457	1,075,889	3/1, 9/1	3/1, 9/1	35,560	58,795	35,574	60,781
Total Other					1,571,066			49,275	104,800	47,938	108,138
Total Indebtedness					2,771,066			74,055	264,800	71,005	273,138

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2014	Payments Due 2014	Payments Due 2015
Police cameras	1/27/2011	48	4.30	13,628	4,201	4,007	308
Storm sirens, police radios	11/15/2012	48	2.95	30,000	22,220	7,961	7,961
Totals					26,421	11,968	8,269

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Caney
Montgomery County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem Tax	\$43,250	\$48,879
Delinquent Tax	\$3,000	\$1,800
Motor Vehicle Tax	\$6,500	\$6,401
Recreational Vehicle Tax	\$80	\$75
16/20M Vehicle Tax	\$60	\$76
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$52,890	\$57,231
Difference in Total Taxes:	\$4,341	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$10,856,808	\$10,585,818
Did Assessed Valuation Decrease?	Yes	Yes
Levy Rate	4.143	4.617
Difference in Levy Rate:	0.474	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	243,413	238,563	123,313
Receipts:			
Ad Valorem Tax	142,209	182,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,807	8,800	8,800
Motor Vehicle Tax	49,625	24,500	30,155
Recreational Vehicle Tax		300	354
16/20M Vehicle Tax		200	361
Gross Earning (Intangible) Tax			0
LAVTR		2,200	2,630
County Ambulance	54,333	52,000	53,000
Mineral Production Tax			
Local Alcoholic Liquor	600		
Compensating Use Tax	115,217	100,000	118,000
Local Sales Tax	140,794	115,000	145,000
State Sales Tax	110,000	100,000	115,000
Franchise Tax	220,687	210,000	225,000
Fines	23,376	25,000	26,000
Ambulance fees	90,485	85,000	94,000
Cemetery	10,458	10,000	12,000
Pool	9,967	9,000	11,000
Other fees, licenses	5,112	3,000	10,000
Net transfers in	5,050	7,000	7,000
Revitalization rebate	-4,692	-4,700	-4,800
Interest on Idle Funds	467	450	450
Miscellaneous	12,781	11,000	12,000
Does miscellaneous exceed 10% Total Rec	no	no	no
Total Receipts	995,276	940,750	865,950
Resources Available:	1,238,689	1,179,313	989,263

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	1,238,689	1,179,313	989,263
Expenditures:			
General administration	316,567	323,000	342,600
Streets	50,138	135,000	140,000
Parks	7,856	13,000	15,500
Pool	25,448	27,000	29,500
Police	348,367	309,000	344,000
Fire	32,695	41,000	41,000
Ambulance	167,559	153,000	180,000
Cemetery	44,150	41,000	46,000
Sub-Total detail page	992,780	1,042,000	1,138,600
Net transfers out	7,346	14,000	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,000,126	1,056,000	1,158,600
Unencumbered Cash Balance Dec 31	238,563	123,313	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	1,076,400	1,091,400	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,158,600
Tax Required			169,337
Delinquent Comp Rate:	5.0%		8,467
Amount of 2014 Ad Valorem Tax			177,804

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General administration			
Salaries	87,610	105,000	108,100
Contractual	181,588	165,000	181,400
Commodities	26,609	28,000	28,100
Capital Outlay	20,760	25,000	25,000
Total	316,567	323,000	342,600
Streets			
Salaries			
Contractual	12,041	65,000	70,000
Commodities	36,698	70,000	70,000
Capital Outlay	1,399		
Total	50,138	135,000	140,000
Parks			
Salaries	588	1,000	2,500
Contractual	7,184	6,000	7,000
Commodities	84	4,000	4,000
Capital Outlay		2,000	2,000
Total	7,856	13,000	15,500
Pool			
Salaries	14,855	15,000	15,500
Contractual	4,263	5,000	6,000
Commodities	6,330	7,000	8,000
Capital Outlay			
Total	25,448	27,000	29,500
Police			
Salaries	269,910	250,000	265,000
Contractual	31,208	24,000	32,000
Commodities	28,861	18,000	29,000
Capital Outlay	18,388	17,000	18,000
Total	348,367	309,000	344,000
Fire			
Salaries	11,116	13,000	13,000
Contractual	14,181	13,000	14,000
Commodities	3,901	5,000	5,000
Capital Outlay	3,497	10,000	9,000
Total	32,695	41,000	41,000
Ambulance			
Salaries	125,314	115,000	126,000
Contractual	30,981	12,000	30,000
Commodities	11,264	25,000	22,000
Capital Outlay		1,000	2,000
Total	167,559	153,000	180,000
Cemetery			
Salaries	25,283	24,000	26,000
Contractual	17,199	12,000	16,000
Commodities	1,668	5,000	4,000
Capital Outlay			
Total	44,150	41,000	46,000
Page Total	992,780	1,042,000	1,138,600

(Note: Should agree with general sub-totals.)

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 5.0%			0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	67	67	97
Receipts:			
Ad Valorem Tax	37,322	43,250	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,327	3,000	1,800
Motor Vehicle Tax	12,820	6,500	6,401
Recreational Vehicle Tax		80	75
16/20M Vehicle Tax		60	76
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,469	52,890	8,352
Resources Available:	52,536	52,957	8,449
Expenditures:			
Library appropriations	52,469	52,860	55,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	52,469	52,860	55,000
Unencumbered Cash Balance Dec 31	67	97	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	52,500	53,500	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,000
Tax Required			46,551
Delinquent Comp Rate: 5.0%			2,328
Amount of 2014 Ad Valorem Tax			48,879

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial Development	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	16,629	15,778	7,109
Receipts:			
Ad Valorem Tax	2,527	2,576	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	393	300	400
Motor Vehicle Tax	1,507	455	367
Recreational Vehicle Tax			4
16/20M Vehicle Tax			4
Donations	1,350		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,777	3,331	775
Resources Available:	22,406	19,109	7,884
Expenditures:			
Donations/commodities	2,388		1,000
Contractual	4,240	12,000	9,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,628	12,000	10,500
Unencumbered Cash Balance Dec 31	15,778	7,109	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	14,000	12,000	xxxxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		10,500
	Tax Required		2,616
Delinquent Comp Rate:	5.0%		131
Amount of 2014 Ad Valorem Tax			2,747

Adopted Budget	Prior Year	Current Year	Proposed Budget
Police, fire, ambulance equipment	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	5,883	3,901	346
Receipts:			
Ad Valorem Tax	12,865	12,347	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	641	500	500
Motor Vehicle Tax	3,684	2,250	1,757
Recreational Vehicle Tax		27	21
16/20M Vehicle Tax		21	21
Donations	1,350		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,540	15,145	2,299
Resources Available:	24,423	19,046	2,645
Expenditures:			
Capital outlay	12,327	10,800	6,500
Commodities	235		
Capital lease payments	7,960	7,900	7,961
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,522	18,700	14,461
Unencumbered Cash Balance Dec 31	3,901	346	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	18,500	19,461	xxxxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		14,461
	Tax Required		11,816
Delinquent Comp Rate:	5.0%		591
Amount of 2014 Ad Valorem Tax			12,407

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Employee benefits			
Unencumbered Cash Balance Jan 1	33,205	20,329	10,970
Receipts:			
Ad Valorem Tax	99,431	127,932	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,812	4,900	4,900
Motor Vehicle Tax	35,856	17,440	18,206
Recreational Vehicle Tax		210	214
16/20M Vehicle Tax		159	217
Interest on Idle Funds			
Miscellaneous	5,756		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	147,855	150,641	23,537
Resources Available:	181,060	170,970	34,507
Expenditures:			
Contractual	160,731	160,000	175,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	160,731	160,000	175,000
Unencumbered Cash Balance Dec 31	20,329	10,970	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	161,000	160,000	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			175,000
Tax Required			140,493
Delinquent Comp Rate: 5.0%			7,025
Amount of 2014 Ad Valorem Tax			147,518

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 5.0%			0
Amount of 2014 Ad Valorem Tax			0

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,415	3,017	3,017
Receipts:			
State of Kansas Gas Tax	54,459	56,000	55,420
County Transfers Gas	6,265	10,000	9,110
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	60,724	66,000	64,530
Resources Available:	67,139	69,017	67,547
Expenditures:			
Personal services	58,471	60,000	61,000
Contractual	5,651	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	64,122	66,000	67,000
Unencumbered Cash Balance Dec 31	3,017	3,017	547
2013/2014 Budget Authority Amount:	66,000	72,000	

Adopted Budget

VIN fees	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,185	10,038	12,538
Receipts:			
Fees	6,663	6,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,663	6,000	5,000
Resources Available:	11,848	16,038	17,538
Expenditures:			
Commodities	1,327	2,500	4,000
Contractual	483	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,810	3,500	5,000
Unencumbered Cash Balance Dec 31	10,038	12,538	12,538
2013/2014 Budget Authority Amount:	3,000	3,500	

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water sales tax	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	139,277	162,015	170,465
Receipts:			
Sales tax	134,963	130,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	134,963	130,000	130,000
Resources Available:	274,240	292,015	300,465
Expenditures:			
Bond principal	105,000	110,000	110,000
Bond interest	7,225	6,550	5,587
Contractual		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	112,225	121,550	120,587
Unencumbered Cash Balance Dec 31	162,015	170,465	179,878
2013/2014 Budget Authority Amount:	112,225	126,550	

Adopted Budget

	Prior Year	Current Year	Proposed Budget
CDBG revolving loans	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	124,220	106,505	55,555
Receipts:			
Loan repayments	19,726	19,000	19,000
Interest on Idle Funds	59	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,785	19,050	19,050
Resources Available:	144,005	125,555	74,605
Expenditures:			
Loans made	37,500	70,000	74,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,500	70,000	74,600
Unencumbered Cash Balance Dec 31	106,505	55,555	5
2013/2014 Budget Authority Amount:	80,000	72,000	

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

City of Caney

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special parks	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,922	15,956	13,156
Receipts:			
Donations/misc	7,139		
Alcohol tax	7,233	6,700	6,700
Transfers in	4,500	4,500	4,500
Insurance proceeds	2,695		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,567	11,200	11,200
Resources Available:	27,489	27,156	24,356
Expenditures:			
Contractual	7,543	6,000	6,000
Commodities	0	2,000	2,000
Capital outlay	3,990	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,533	14,000	14,000
Unencumbered Cash Balance Dec 31	15,956	13,156	10,356
2013/2014 Budget Authority Amount:	11,806	14,000	

Adopted Budget

Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015	
Unencumbered Cash Balance Jan 1	213,631	163,995	183,710	
Receipts:				
Sales & fees	594,143	594,000	594,000	
Net transfers in	1,096			
Interest on Idle Funds				
Miscellaneous	7,424	10,000	10,000	
Does miscellaneous exceed 10% Total Rec	no	no	no	
Total Receipts	602,663	604,000	604,000	
Resources Available:	816,294	767,995	787,710	
Expenditures:				
Administration - personal services	35,284	37,000	38,000	
Contractual	59,001	11,000	50,000	
Commodities	10,969	1,200	15,000	105,254
Production - personal services	43,471	45,000	45,000	
Contractual	87,912	85,000	85,000	
Commodities	119,172	115,000	114,000	250,555
Distribution - personal services	52,285	56,000	56,000	
Contractual	55,145	50,000	54,000	
Commodities	22,800	6,000	6,000	130,230
Debt service - bond principal	50,000	50,000	55,000	
bond interest	18,730	18,730	17,480	
KDHE principal	56,873	58,795	60,781	
KDHE interest/fees	37,482	35,560	35,574	163,085
Transfers out - Muni equip reserve	1,750	12,000	12,000	
Transfers out - General 15	1,425	3,000	3,000	
				3,175
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	652,299	584,285	646,835	
Unencumbered Cash Balance Dec 31	163,995	183,710	140,875	
2013/2014 Budget Authority Amount:	630,579	592,685		

See Tab A

City of Caney

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid waste	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	24,577	-3,548	6,452
Receipts:			
Fees	166,510	169,000	186,000
Interest on Idle Funds			
Miscellaneous	13		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	166,523	169,000	186,000
Resources Available:	191,100	165,452	192,452
Expenditures:			
Personal services	60,015	55,000	20,000
Commodities	27,145	25,000	20,000
Contractual	103,463	75,000	148,000
Net transfers	4,025	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	194,648	159,000	192,000
Unencumbered Cash Balance Dec 31	-3,548	6,452	452
2013/2014 Budget Authority Amount:	166,000	160,000	

See Tab A

See Tab B

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	65,185	57,106	49,986
Receipts:			
Fees	234,456	240,000	250,000
Interest on Idle Funds			
Miscellaneous	431		
Does miscellaneous exceed 10% Total Rec	no		
Total Receipts	234,887	240,000	250,000
Resources Available:	300,072	297,106	299,986
Expenditures:			
Personal services	70,381	71,000	75,000
Commodities	21,130	24,000	35,000
Contractual	88,033	88,000	98,000
KDHE loans principal	44,692	46,005	47,357
KDHE loans interest/fees	15,030	13,715	12,364
Net transfers	3,700	4,400	4,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	242,966	247,120	272,121
Unencumbered Cash Balance Dec 31	57,106	49,986	27,865
2013/2014 Budget Authority Amount:	273,073	270,920	

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2013 is to be shown)

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
Municipal Equipment reserve	Special law enforcement	Capital projects		
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
39,861	2,128	20,493		
				Total
				62,482

Receipts:						Receipts:				Receipts:			
	Transfers in- General	1,750											
	Transfers in- Water	1,750		Interest		8							
	Transfers in- Solid Waste	2,400											
	Transfers in- Sewer	1,700											
	Miscellaneous	6											
	Total Receipts	7,606	Total Receipts	0	Total Receipts	8	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,614
	Resources Available:	47,467	Resources Available:	2,128	Resources Available:	20,501	Resources Available:	0	Resources Available:	0	Resources Available:	0	70,096

Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	47,467	Cash Balance Dec 31	2,128	Cash Balance Dec 31	20,501	Cash Balance Dec 31	70,096
							70,096

*****Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Caney
will meet on August 18, 2014 at 7 p.m. at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	1,000,126	18.150	1,056,000	19.517	1,158,600	177,804	16.796
Library	52,469	4.763	52,860	4.143	55,000	48,879	4.617
Industrial Development	6,628	0.324	12,000	0.237	10,500	2,747	0.259
Police, fire, ambulance equipm	20,522	1.642	18,700	1.137	14,461	12,407	1.172
Employee benefits	160,731	12.688	160,000	11.784	175,000	147,518	13.935
Special Highway	64,122		66,000		67,000		
VIN fees	1,810		3,500		5,000		
Water sales tax	112,225		121,550		120,587		
CDBG revolving loans	37,500		70,000		74,600		
Special parks	11,533		14,000		14,000		
Water	652,299		584,285		646,835		
Solid waste	194,648		159,000		192,000		
Sewer	242,966		247,120		272,121		
Non-Budgeted Funds-A	70,096						
Totals	2,627,675	37.567	2,565,015	36.818	2,805,704	389,355	36.779
Less: Transfers	18,246		37,400		43,400		
Net Expenditure	2,609,429		2,527,615		2,762,304		
Total Tax Levied	378,035		399,725		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,063,031		10,856,808		10,585,818		
Outstanding Indebtedness,							
January 1,	2012		2013		2014		
G.O. Bonds	1,476,000		1,355,000		1,200,000		
Revenue Bonds	0		0		0		
Other	1,770,910		1,672,631		1,571,066		
Lease Purchase Principal	8,697		36,767		26,421		
Total	3,255,607		3,064,398		2,797,487		

*Tax rates are expressed in mills

Debbie Morrison

City Official Title: City Clerk

See Accompanying Accountant's Compilation Report, Summary of Significant Assumptions and Accounting Policies.

Proof of publication:

MONTGOMERY COUNTY Chronicle

P.O. Box 186 • 202 W. Fourth • Caney, KS 67333 • (620) 879-2156
P.O. Box 156 • 115 N. Labette • Cherryvale, KS 67335 • (620) 336-2100

AFFIDAVIT OF PUBLICATION

City of Caney
Notice of 2015 budget hearing

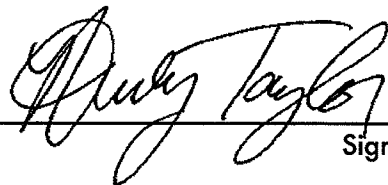
Andrew R. Taylor of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

Montgomery County Chronicle
P.O. Box 186 • 202 W. Fourth • Caney, KS 67333

a weekly newspaper in the City of Caney, County of Montgomery, State of Kansas, and of general circulation in said county and which has been admitted to the U.S. Mail as a second class matter in said county, and which said newspaper has been continuously and uninterruptedly published in said county during the period of one year immediately prior to the first publication of the notice hereinafter mentioned.

Legal notice publication printed one (1) week,
first published on Thursday, August 7, 2014
and again on ---

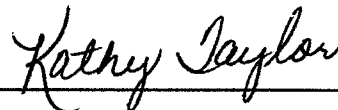
The affiant further says that he or she has personal knowledge of the statements above set forth and that they are true.



Signature

State of Kansas, Montgomery County

Subscribed and sworn to before me
this 7th day of August, 2014.





(Published in the Montgomery County Chronicle on Thursday, August 7, 2014)

NOTICE OF BUDGET HEARING

The governing body of the City of Caney will meet on August 18, 2014, at 7:00 p.m., at the Caney City Hall for the purpose of hearing and answering objections of taxpayers related to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Caney City Hall and will be available at this hearing.

BUDGET SUMMARY: Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 Budget. "Est. Tax Rate" is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	1,000,126	18.150	1,056,000	19.517	1,158,600	177,804	16.796
Library	52,469	4.763	52,860	4.143	55,000	48,879	4.617
Industrial Development	6,628	0.324	12,000	0.237	10,500	2,747	0.259
Police, fire, ambulance equipm	20,522	1.642	18,700	1.137	14,461	12,407	1.172
Employee benefits	160,731	12.688	160,000	11.784	175,000	147,518	13.935
Special Highway	64,122		66,000		67,000		
VIN fees	1,810		3,500		5,000		
Water sales tax	112,225		121,550		120,587		
CDBG revolving loans	37,500		70,000		74,600		
Special parks	11,533		14,000		14,000		
Water	652,299		584,285		646,835		
Solid waste	194,648		159,000		192,000		
Sewer	242,966		247,120		272,121		
Non-Budgeted Funds-A	70,096						
Totals	2,627,675	37.567	2,565,015	36.818	2,805,704	389,355	36.779
Less: Transfers	18,246		37,400		43,400		
Net Expenditure	2,609,429		2,527,615		2,762,304		
Total Tax Levied	378,035		399,725		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	10,063,031		10,856,808		10,585,818		
Outstanding Indebtedness, January 1:	2012	2013	2014				
G.O. Bonds	1,476,000	1,355,000	1,200,000				
Revenue Bonds	0	0	0				
Other	1,770,910	1,672,631	1,571,066				
Lease Purchase Principal	8,697	36,767	26,421				
Total	3,255,607	3,064,398	2,797,487				

*Tax rates are expressed in mills

Debbie Morrison

City Official Title: City Clerk